

Supplemental Information

Introduction

Some agencies are required to provide supplemental financial information to DOA for CAFR footnotes and schedules. These agencies and specific requirements are listed on the following pages. **Agency names are in alphabetical order.**

Submission requirements

All submissions are required to include the following information within the E-mail.

- Agency number
- Agency name
- Contact name
- Contact telephone number
- Contact E-mail address
- Date completed
- Description of the supplemental information

The subject line of the E-mail should include the agency number and due date of the submission. For example, if the Department of Treasury is submitting items due on July 21, then the subject line would read “**Agy 152, Due Date July 21, 2005 Submissions.**” **DO NOT include different due date submissions within the same E-mail.**

Submit copies of all supplemental information submissions to APA at APAFinRept@apa.virginia.gov.

Revision requirements

If revisions are made to the supplemental information subsequent to DOA acknowledgement of receipt **and** acceptance of the original submission, then perform the following steps:

- 1) resubmit the revised supplemental information; and
 - 2) submit a completed Attachment 29, Supplemental Information – Revision Control Log.
-

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Supplemental Information, Continued

Attorney General

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit comments addressing the following items by **August 10, 2005**.

Review Footnote 35, CONTINGENCIES, pages 154-155 of the 2004 CAFR, and provide a Litigation Representation Letter for items arising after June 30, 2005, but before August 10, 2005. This letter must identify pending or threatened litigation that would result in a material loss, \$4 million or more, significant enough to disclose in the General Fund Preliminary (Unaudited) Annual Report of the Commonwealth. The Financial Accounting Standards Board Statement (FASBS) No. 5, *Accounting for Contingencies*, requires that a loss contingency be recorded and reflected in the Commonwealth's financial statement if both of the following conditions are met:

- Information available prior to issuance of the financial statements indicates that it is probable that an asset has been impaired or a loss liability has been incurred at the date of the most recent accounting period for which financial statements are being prepared. (It is implicit in this condition that it is probable that one or more future events will occur confirming the fact of the loss.)
- The amount of the loss can be reasonably estimated.

Additionally, FASBS No. 5 requires a loss contingency to be fully disclosed in the footnotes if the above two conditions are not both met but the occurrence of the loss is reasonably possible. This disclosure must indicate the nature of the contingency and give an estimate of the possible loss or range of loss. If the probability of the loss is only remote, then the loss need not be disclosed.

All material pending litigation existing as of June 30, 2005 and all material threatened litigation, arising after June 30, up to the date of the letter, must be considered in formulating the response. Please indicate the following for each litigation issue identified:

- Nature of the legal issue.
- How the Commonwealth is responding or intends to respond to the charges.
- Progress of the case to date.
- An evaluation of the probability of an unfavorable outcome.
- An estimate, if possible, of the potential loss or range of loss.

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Supplemental Information, Continued

Attorney General

*(continued)
(see submission /
revision
requirements at
the beginning of
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section)*

Submit a Litigation Representation Letter for the fiscal year ended June 30, 2005. This letter must identify pending or threatened litigation that would result in a material loss, \$5 million or more, significant enough to disclose in the Commonwealth's financial statements or accompanying notes **October 27, 2005**.

Submit the following by **December 8, 2005**:

- Any updates to the information requested above or written confirmation that there were no changes to the October 27, 2005, information
-

Compensation Board

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions section of this Directive.**

Submit the following by **September 15, 2005**:

- Program, sub-program, fund, and amount for locality reimbursements processed as P-vouchers

Submit the following by **December 8, 2005** for statistical purposes:

- Number of constitutional officers receiving financial support
-

Continued on next page

Supplemental Information, Continued

Comprehensive Services for At- Risk Youth and Families

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of youth to whom services are provided

Department of Agriculture & Consumer Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of food inspections conducted
- Number of weights / measure equipment inspected

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Supplemental Information, Continued

Department of Alcoholic Beverage Control

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 8, 2005**:

- Amount of malt beverage tax collected in July 2005
 - Full accrual basis receivable amount as of June 30, 2005 for the malt beverage tax
 - Revenue source code numbers that account for malt beverage tax
 - Amount that is due to the Literary Fund related to the sale of confiscated liquor and confiscated assets
-

Department of Conservation and Recreation

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 8, 2005** for statistical purposes:

- Number and area of state parks
 - Number and area of natural areas
 - Number and area of historical areas
-

Department of Corrections

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 18, 2005**:

- Attachment 8, Governmental Fund Financial Statement Template

Submit the following by **August 25, 2005**:

- Attachment 12, Agency Fund Financial Statement Template

Submit the following by **December 8, 2005** for statistical purposes:

- Number of inmates
-

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Supplemental Information, Continued

Department of Education

(see submission / revision

requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following for the **Virginia School for the Deaf and Blind Foundation** by **August 18, 2005**:

- Component Unit Attachment CU-4, Component Unit Template for Selected Agencies, posted on DOA's website at www.doa.virginia.gov. Click on the "Financial Reporting" button, then click on "Financial Statement Directives."
- Submit the year-end LGIP activity by CARS GLA for agency 201, fund 0717. DOA records LGIP from account histories provided by Treasury and therefore needs to eliminate LGIP recorded on CARS.

Submit the following by **September 8, 2005** for statistical purposes:

- Total primary and secondary school enrollment
-

Department of Environmental Quality

(see submission / revision

requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 18, 2005**:

- Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of permits issued
 - Number of inspections conducted
-

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Supplemental Information, Continued

Department of Forestry

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 8, 2005** for statistical purposes:

- Number and area of state forests

Submit the following by **December 8, 2005** for statistical purposes:

- Number of firefighters trained in forest fire control (Department of Planning and Budget performance measure)
-

Department of General Services

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Ensure all applicable attachments are completed for the **Virginia War Memorial Foundation** and submitted by the established due dates.

Submit the following by **September 22, 2005**:

- DOA will be eliminating project 10079 for fund 0200, and needs to know where and how the activity has been recorded on the attachments. In order for DOA to do this, provide amounts and applicable coding (function, revenue source code, GASBS No. 34 revenue classifications, etc.) reported on any attachment submissions.
-

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Supplemental Information, Continued

Department of Health

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of WIC participants
 - Number of childhood immunizations administered
-

Department of Housing and Community Development

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of housing units improved to defined standards through housing programs (Department of Planning and Budget performance measure)
-

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Supplemental Information, Continued

Department of Human Resource Management

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following for the **Local Choice Enterprise Fund** by **September 1, 2005**:

- Attachment 9, Enterprise Fund Financial Statement Template
- Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

Submit the following for the **Workers' Compensation Internal Service Fund** and the **Health Insurance Fund** by **September 29, 2005**:

- Attachment 10, Internal Service Fund Financial Statement Template
- Attachment 17, Internal Service Funds – Conversion to Government-wide Statement of Activities

Submit the following by **September 29, 2005**:

- Necessary information and disclosures, including the “Ten-Year Claims Development Information” schedule for the Public Entity Risk Pools, required by GASBS No. 30, Risk Financing Omnibus
- Internal Service Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts
- A copy of the 2005 Actuarial Valuation of the Workers Compensation and a description of the methodology used by the actuary

Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR.

- For statistical purposes, the number of classified state employees at June 30, 2005

Submit the following by **December 8, 2005** for statistical purposes:

- GASBS No. 44, Economic Condition Reporting: The Statistical Section, information requested in a separate communication from the Department of Accounts

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Supplemental Information, Continued

Department of Medical Assistance Services

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following items for the **Certified Nursing Facility Education Initiative, Inc.** by the due dates indicated:

- **July 21, 2005**
 - Attachment 3, GASBS No. 14 Checklist Modified to Reflect GASBS No. 39, only if there has been a change that might affect its classification
- **August 18, 2005**
 - Attachment 20, Schedule of Cash, Cash Equivalents, and Investments at June 30
 - Audited financial statements

Submit the following by **August 18, 2005**:

- Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.
- Breakdown of the federal and local portions of revenue recorded in the Medicaid Intergovernmental Transfer Fund (Fund 0220) as of June 30, 2005

Submit the following by **September 8, 2005**:

- Journal entries for drug rebate cash receipts to include both:
 - Rebates incurred and billed in FY 2003 and prior years
 - Rebates incurred in FY 2004 and billed in FY 2005
- The journal entry to report federal fund warrants-in-process as federal revenue
- Any other journal entries that are necessary for proper cash basis presentation
- Fund / fund detail, program code, and amount paid to the Certified Nursing Facility Education Initiative, Inc. during FY 2005
- GASBS No. 34 government-wide revenue classifications for all **cash basis** revenue entries provided. Refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov to obtain the revenue classifications for each revenue source code. Click on the "Financial Reporting" button, and then click on "Financial Statement Directives."

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Supplemental Information, Continued

**Department of
Medical
Assistance
Services**
(continued)
*(see submission /
revision
requirements at
the beginning of
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Information
section)*

Submit the following by **September 29, 2005**:

- Journal entries for the Medicaid claims payable (including add-pay payables)
- Journal entries for the State and Local Hospitalization Program claims payable
- Journal entries for the drug rebate receivables
- Journal entries for the Temporary Detention Order program claims payable
- Any other journal entries that are necessary for proper modified accrual basis presentation
- Additional entries necessary to bring the above entries to **full accrual basis of accounting** for the Government-wide Statement of Net Assets and Statement of Activities
- GASBS No. 34 government-wide revenue classifications for all **modified accrual basis** AND **full accrual basis** revenue entries provided above. Refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov to obtain the revenue classifications for each revenue source code. Click on the "Financial Reporting" button, and then click on "Financial Statement Directives."
- For any receivable and payable amounts, provide amounts receivable or payable greater than one year (noncurrent)
- 2005 revisions to Footnote 18, OTHER LIABILITIES, Medicaid Payable and FAMIS Payable, page 123-126 of the 2004 CAFR
- 2005 revisions to Footnote 34, INTERGOVERNMENTAL TRANSFERS, page 154 of the 2004 CAFR

Submit the following by **December 8, 2005** for statistical purposes:

- Number of Medicare recipients
- Number of Medicaid recipients

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Supplemental Information, Continued

**Department of
Mental Health,
Mental
Retardation,
and Substance
Abuse Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of patients receiving services and the number of beds used

**Department of
Mines,
Minerals, and
Energy**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 18, 2005** for statistical purposes:

- Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

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Supplemental Information, Continued

Department of Motor Vehicles
(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 18, 2005**:

- The amount of deposits in transit at June 30 (i.e., in DMV local bank accounts but not in CARS) **by fund and revenue source code** for **all** deposits, including motor fuel taxes

Submit **to DOA and to VDOT** by **September 1, 2005**:

- The net motor fuel taxes receivable (net of deposits in transit) at June 30 on the **modified accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.
- The additional amount necessary to report motor fuel taxes receivable at June 30 on the **full accrual basis** of accounting. Identify the amount of the receivable that is allocated to VDOT. Separately identify the amount of the receivable recorded in Fund 0471 that is allocated to VDOT, Virginia Port Authority, Department of Rail and Public Transportation, and the Department of Aviation.

Submit the following by **September 29, 2005**:

- The amount of any 1998, 1999, 2000, 2001, 2002, 2003, 2004, and 2005 personal property tax reimbursement requests paid between 7/1/2005 and 9/30/2005 by FIPS #, locality name, tax due dates, and tax year
- For **GASBS No. 34** purposes, provide **full accrual** basis amounts for personal property tax reimbursement requests payable at June 30, 2005

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Supplemental Information, Continued

**Department of
Rail and Public
Transportation**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 21, 2005**:

- Complete Attachment 3, GASBS No. 14 Checklist Modified to Reflect GASBS No. 39, for the Eastern Shore Railway only if there has been a change that might affect its classification

Submit the following by **August 18, 2005**:

- Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied

Submit the following by **September 1, 2005**:

- Review Footnote 14, COMMITMENTS, page 117 of the 2004 CAFR. Revise the footnote disclosure on mass transit construction commitments for FY 2005
-

**Department of
Social Services**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 1, 2005**:

- Review GASBS No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, for its relevance to the food stamp program and provide:
 - Annual food stamp voucher receipts and disbursements for the paper-based distribution system and any inventory on hand at June 30, if applicable
 - Total food stamp benefits redeemed by recipients as of June 30, 2005, for the electronic distribution system

Submit the following by **September 8, 2005**

- For the **Federal Fund**, Due to / Due from entries and any other **modified accrual** AND **full accrual** basis entries **not included** on attachment submissions, reviewed and certified correct. List full accrual entries separately from modified accrual entries.
-

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Supplemental Information, Continued

Department of Social Services

(continued)
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

Submit the following by **September 8, 2005, continued**

- For the **Federal Fund**, the additional modified and full accrual entries above, provide **GASBS No. 34 revenue classifications** (for example, Program – Operating Grants and Contributions – Individual and Family Services). For proper GASBS No. 34 government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at www.doa.virginia.gov. Click on the “Financial Reporting” button, then click on “Financial Statement Directives.”
- 2005 revisions to the paragraph discussing food stamps in Footnote 35.A., CONTINGENCIES, Grants and Contracts, page 155 of the 2004 CAFR.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of households receiving food stamps
- Number of households receiving Child Support Enforcement assistance

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Supplemental Information, Continued

Department of State Police

*(see submission /
revision*

*requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 8, 2005** for statistical purposes:

- Submit the number of state police stations and officers

Submit the following by **December 8, 2005** for statistical purposes:

- Number of traffic citations issued
 - Number of arrests
-

Department of Taxation

*(see submission /
revision*

*requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following items by **July 26, 2005**:

- The tax increase data requested in a separate communication from the Department of Accounts

Submit the following items by **September 8, 2005**

- The Transportation Trust Fund (TTF) Sales Tax Receivable represents the 0.5% of the sales tax that is transferred to the Virginia Department of Transportation (VDOT). Provide the TTF Sales Tax Receivable on the **MODIFIED ACCRUAL and FULL ACCRUAL** bases of accounting **to DOA and to VDOT**.
 - 2005 revisions to Footnote 33, PUBLIC-PRIVATE PARTNERSHIP, page 154 of the 2004 CAFR
 - For statistical purposes, provide the population estimate and the per capita income estimate
-

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Supplemental Information, Continued

**Department of
Taxation**
(continued)
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 22, 2005, continued:**

Note: When preparing information for non-tax revenue source codes, in order to ensure proper GASBS No. 34 government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at **www.doa.virginia.gov**. Click on the "Financial Reporting" button, then click on "Financial Statement Directives."

All revenue streams:

- Gross, allowance, and net receivable amounts by fund / fund detail and revenue source code as of June 30, 2005 (full accrual basis) and document the amount of receivables received **between July 1, 2005 and August 31, 2005** and the amount to be received **after August 31, 2005**. Also, identify any amounts to be collected after June 30, 2006. Ensure the information provided includes all the elements requested in Attachment 18 Receivables as of June 30.
- Provide modified accrual and full accrual payable amounts for revenue refund payables by fund / fund detail and source code. (This includes individual taxes and corporate taxes.) This should include amounts to be paid between July 1, 2005 and August 31, 2005 and amounts that will be paid after August 31, 2006.

Individual and withholding taxes:

- For individual and withholding taxes, calculate the deferred credit amount on collections for tax year 2005 collected between January 1, 2005 and August 31, 2005. Also estimate the amount of deferred credit on these collections that will be paid out after December 31, 2006.
- If applicable, estimate of individual refunds payable that were collected between January 1, 2005 and June 30, 2005 that relate to prior tax years and will be refunded after June 30, 2005
- Estimate of individual tax refunds payable that relates to tax year 2004 and will be paid out after December 31, 2005

Corporate taxes:

- Provide deferred credit amount for corporate taxes as of June 30, 2005. The methodology used to calculate this amount should be consistent with fiscal 2004 unless approved in advance by DPA and APA.

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Supplemental Information, Continued

Department of Taxation

(continued)

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

Submit the following by **September 22, 2005**, continued:

Other:

- The Department should provide any other modified accrual and full accrual basis entries needed to properly report modified accrual and full accrual basis receivables, deferred credit, and tax refunds payable that have not been identified above
- The items listed below are needed to provide the modified and accrual basis entries listed above. **This listing is not all-inclusive.** Department of Taxation should generate any reports or supporting documentation needed to prepare the entries.
 - Monthly dollar volume of current year refunds
 - Withholding deposits dated 1/1/05 – 2/28/05 for periods in FY 2004 or earlier
 - Individual deposits dated 1/1/05 – 2/28/05 for periods in FY 2004 or earlier
 - B40 Reports or other reports (either manual or from the new system) that identifies the July and August 2005 deposits for the following taxes for fiscal years 2005 and 2006:
 - ❑ Northern Virginia and Potomac Rappahannock Fuel Taxes, GLA 547 & 557
 - ❑ Railroad, RSC 01001
 - ❑ Carline, RSC 01003
 - ❑ Corporate Tax, RSC 01018
 - ❑ Bank Stock, RSC 01020
 - ❑ Estate, RSC 01021
 - ❑ Litter Tax, RSC 01029
 - ❑ Vending Sales, RSC 01043
 - ❑ Soft Drink Tax, RSC 01062
 - ❑ Food Sales Tax, RSC 01081
 - ❑ ABC Sales Tax, RSC 01082
 - ❑ Sales Tax, RSC 01083
 - ❑ Interest Owed on Overpayment of Taxes, RSC 01090
 - ❑ Miscellaneous Estate, RSC 01092
 - ❑ Watercraft Tax, RSC 01093
 - ❑ Individual Estimated Income Tax, RSC 01129
 - ❑ Individual, RSC 01120
 - ❑ Withholding Tax, RSC 01131
 - ❑ General Fund Interest, RSC 07102
 - ❑ Penalty Tax, RSC 08301
 - ❑ Miscellaneous Revenue, RSC 09060

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Supplemental Information, Continued

Department of Taxation

(continued)

*(see submission /
revision
requirements at
the beginning of
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section)*

Submit the following by **September 22, 2005, continued**:

Note: When conducting reviews of tax deposit adjustments, transfers, and receipts, notify DOA if any adjustments are necessary.

- An estimate of the percentage of tax refunds and a historical analysis supporting the estimate for the CAFR deferred credit calculation
- Recap Refunds Reports from Revenue Accounting for July 2005 and August 2005 that identify debt set-off amounts transferred in July and August that were payable as of June 30, 2005
- Provide debt set off amounts transferred in July and August 2005 (information comparable to prior year's TAXPIM72 Report)

Submit the following by **September 29, 2005**:

- Provide adjustments made after August for July and August receipts

Submit the following by **December 8, 2005** for statistical purposes:

- Provide the GASBS No. 44, Economic Condition Reporting: The Statistical Section, information requested in a separate communication from the Department of Accounts

Department of Transportation

*(see submission /
revision*

*requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **July 7, 2005**:

- Debt service schedules of bond issuances and payments / retirements for FY 2005, and outstanding balances at June 30, 2005
- Debt service schedules for partial defeasances and / or advanced refunding in FY 2005
- Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
- Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2005. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction
- Outstanding balance of defeased bonds as of June 30, 2005
- Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2005

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Supplemental Information, Continued

Department of Transportation

(continued)

*(see submission /
revision
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Submit the following by **August 18, 2005**:

- Original and final debt service budgets by fund
- Beginning fund balance reconciliation between CARS and FMS **IF** a restatement exists and / or CARS beginning fund balance amounts are adjusted to reflect prior year actual activity as recorded in FMS
- A separate communication will be provided by the Department of Accounts via a spreadsheet to accumulate the following information:
 - Cash and investments classifications (Cash, LGIP, SNAP, etc.) for CARS GLA's: 101, 109, 342, 343, and 348. Provide special revenue and debt service amounts **separately** and reconcile amounts to CARS, adjusting entries, and the financial statement template amounts.
- Label any modified or full accrual entries applicable to the Debt Service Funds as "debt service" on the attachments
- Amount of debt associated with VDOT's capital assets in order for DOA to appropriately report the net asset classifications on the Government-wide statements
- Long-term Debt Balance Sheet
- Changes in bonds payable, including beginning balance, increases, decreases, and ending balance
- Ensure the Debt Service supporting schedule (by individual fund) for the debt service financial statement template lists the following items for bonds issued in FY 2005:
 - Face amount of bonds issued
 - Original Issue Premium or Discount
 - Accrued Interest
 - Underwriter's Discount
 - Cost of Issuance

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Supplemental Information, Continued

**Department of
Transportation**
(continued)
*(see submission /
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Submit the following by **August 18, 2005, continued**

- Supporting schedule for Rt. 28 bond accretion
- Virginia Coalfield Coalition Authority financial statements
- Audited financial statements of the Pocahontas Parkway Association.
Ensure the balance sheet is in a classified format
- Review Footnote 19, LONG-TERM LIABILITIES, page 129-130 of the 2004 CAFR. Provide updated amounts for the following items (located in the 4th paragraph) related to the Pocahontas Parkway Association Bonds:
 - Original proceeds disbursed for non-construction costs as of June 30, 2005
 - Accrued interest
 - Monthly interest rate

Submit the following by **September 1, 2005:**

- Entries required to appropriately adjust CARS balances to reflect FY 2005 activity / balances
- Review Footnote 14, COMMITMENTS, page 117 of the 2004 CAFR
Revise the footnote disclosure on highway projects construction commitments for FY 2005
- For statistical purposes, provide the FY 2005 total state highway miles
- A separate communication will be provided by the Department of Accounts. Please complete the following:
 - Schedule of Changes in Capital Asset Balances Ensure the capitalization limits specified on the spreadsheet are appropriately applied
 - Capital Lease footnote and conversion spreadsheet
 - Operating Lease footnote spreadsheet
 - Revenue bond coverage spreadsheet

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Supplemental Information, Continued

**Department of
Transportation**
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Submit the following by **September 22, 2005**:

- Reconciliation of the VDOT internal payable listing to the CARS P-voucher reports
- Modified accrual reversing entries for any modified accrual restatements

Submit the following by **October 6, 2005**:

- Complete the Receivables Attachment provided in a separate communication from the Department of Accounts
- Schedule of any reserved fund balance and / or restricted net asset amounts for special revenue funds

Submit the following by **December 8, 2005** for statistical purposes:

- Number of bridges maintained
- Number of vehicles paying tolls for the Pocahontas Parkway

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Supplemental Information, Continued

**Department of
Treasury**
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If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **June 16, 2005**:

- Securities lending gross income and expenses for July 2004 through April 2005

Submit the following debt items related to Footnote 19, LONG-TERM LIABILITIES, and the Debt Schedules, pages 126-142 and 252-266, respectively, of the 2004 CAFR by **July 14, 2005**:

- Amortization schedule of premiums / discounts, bond issuance costs and deferral on debt defeasance to include current year amortization amounts and unamortized balances
- Footnote disclosures for any bond defeasances and / or refundings occurring in FY 2005. At a minimum, include the following:
 - A brief description of the refunding transaction
 - The aggregate difference in debt service between the refunded debt and the refunding debt
 - The economic gain or loss on the transaction

Note: Provide any Authority debt at the same time as the financial statements are provided.

- Support for any Bond Anticipation Notes / Commercial Paper issued in FY 2005
- Anticipated bond issuances or defeasances to occur between June 30, 2005 and November 26, 2005
- If original budget amounts (Appropriation Act Chapter 4 approved June 25, 2004) and final budget amounts (Appropriation Act Chapter 951, approved May 4, 2005) for debt service payments made in FY 2005 are different than amounts in the Appropriation Acts, provide revised amounts

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Supplemental Information, Continued

**Department of
Treasury**
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Submit the following debt items related to Footnote 19, LONG-TERM LIABILITIES, and the Debt Schedules, pages 126-142 and 252-266, respectively, of the 2004 CAFR by **July 21, 2005**:

- General Obligation Debt of the Commonwealth – Summary of Long-term Indebtedness
- Higher Educational Institutions Auxiliary Enterprise Revenue Bonds – Detail of Long-term Indebtedness by Institution
- Outstanding balances at June 30, 2005, of bonds defeased in FY 2005 and prior years
- Copy of Treasury's notification of the Treasury administered debt and investment balances for higher education institutions
- Provide Debt System Extract to include current year information on a separate tab (Provide date disbursed to paying agent for any bond that has a due date of July 1 to July 10 for the current and future years. The disbursement date should determine the fiscal year in which amounts are recorded.)

Submit the following **General Account** items related to GASBS No. 28, Accounting and Financial Reporting for Securities Lending Transactions by **July 28, 2005**:

AJE's & GASBS No. 40 Detail

- Securities lending adjusting journal entries to record assets, liabilities, gross income, and expenses
- Breakdown of securities lending cash, cash equivalents, and investments as shown on Attachment 20, Cash, Cash Equivalents, and Investments as of June 30, "**Cash Equiv. & Inv. NOT w Treas**" tab and the "**Foreign Currency Inv**" tab (if applicable). Completion of the "Cash Equiv. & Inv. NOT w Treas" tab will report any potential interest rate risk, custodial credit risk, and the credit quality ratings of Treasury's securities lending. This sheet also requests cash equivalents and investments by each issuer and issue by investment type.

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Supplemental Information, Continued

**Department of
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Submit the following **General Account** items related to GASBS No. 28, Accounting and Financial Reporting for Securities Lending Transactions by **July 28, 2005**, continued

Disclosures

- Source of legal or contractual authorization
- Significant violations of legal or contractual provisions
- General description of transactions during the period, including the following:
 - Types of securities lent
 - Types of collateral received
 - Government's ability to pledge or sell collateral without a default
 - Amount by which the collateral must exceed the value of the securities lent
 - Restrictions on amount of securities that may be lent
 - Loss indemnification to be provided by the agents (if any)
 - Reported amount and fair value of the underlying securities lent
- Whether the maturity dates of investments made with cash collateral generally match those of the securities lent. In addition, disclose the extent of such matching as of the balance sheet date.
- Credit risk or absence thereof
- Losses for the reporting period resulting from default and recoveries of prior period losses

Submit the following by **August 4, 2005**:

- FY 2005 employer and employee VRS contributions for all **Risk Management Funds**. The contributions made from the Internal Service Funds should be shown separately from the contributions made from the Enterprise Funds.

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Supplemental Information, Continued

**Department of
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(continued)
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Submit the following by **August 18, 2005**:

- Calculation of Outstanding Debt Balances to be reflected in FY 2005 Annual Report
- 2005 revisions to the Debt Administration and Investment Policy discussions on pages 11-12 of the 2004 CAFR
- Support indicating the amount of interest on commercial paper, if any.
- Computation of Legal Debt Limit and Margin
- Amounts authorized and remaining authorization amounts for 9(b) bond expenditures as of 6/30/05 by mental health, conservation, and education institutions with bond proceeds and amount paid with earnings on investments
- For the **Parking Facilities Bonds**, provide the amount paid as of 6/30/05 with bond proceeds and amount paid with earnings on investments
- A listing of the amounts of moral obligation debt for VPSA and any other moral obligation debt outstanding
- Attachment 11, Private-purpose Trust Fund Financial Statement Template, for the Unclaimed Property of the Commonwealth
- Attachment 12, Agency Fund Financial Statement Template, for the Unclaimed Property of Other States
- Attachment 12, Agency Fund Financial Statement Template, for the Deposits of Insurance Carriers (Insurance Collateral)

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Supplemental Information, Continued

Department of Treasury
(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following June 30, 2005 **Unclaimed Property** schedules by **August 18, 2005**:

- Update of the Application of Unclaimed Property Funds section of the CAFR found on page 276 of the 2004 CAFR
- Update of the Application of Escheat Receipts section of the CAFR found on page 277 of the 2004 CAFR

Submit the following for agency 994, **Department of the Treasury Trust Funds (Fund 0774)** by **August 18, 2005**:

- If project code 90000 and / or project code 90001 are reported on any attachment submissions, submit the amounts and applicable coding (function, revenue source code, GASBS No. 34 revenue classifications, etc.). DOA will eliminate these project codes, and needs to know where and how the activity has been recorded on the attachments.
- Submit the amount of GLA 955 and GLA 956 related to LGIP

Submit the following by **August 25, 2005**:

- The LGIP cash equivalents and investments split

Submit the following for the **Virginia Public Building Authority (VPBA)** by **September 1, 2005**:

- Attachment 8, Governmental Fund Financial Statement Template, for the Virginia Public Building Authority Capital Project Fund
- Attachment 8, Governmental Fund Financial Statement Template, for the Virginia Public Building Authority Debt Service Fund

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Supplemental Information, Continued

**Department of
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Submit the following for the **Risk Management Enterprise Funds** by **September 1, 2005**:

- Attachment 9, Enterprise Fund Financial Statement Template
- Complete the Enterprise Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

Submit the following by **September 15, 2005**:

- The Arbitrage Rebate liability disclosure
- FY 2005 revisions to the Debt Schedules, pages 252-266 of the 2004 CAFR

Submit the following financial and footnote disclosure information requirements of **GASBS No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools**, by **September 29, 2005**:

State Non-arbitrage Program (SNAP)

- GAAP basis (**GASBS No. 34**) financial statements, as required by paragraph 17 of **GASBS No. 31** for SNAP Pooled Accounts and paragraph 20 for the SNAP Individual Portfolios
- Shareholder Trial Balance listing for all SNAP Pooled Accounts with account numbers, account names, and net asset balances as of 6/30/05. DOA would prefer this in electronic format
- Summary of Net Assets for SNAP Individual Portfolios with portfolio names and net asset balances as of 6/30/05
- Summary of Activity for SNAP Pooled Internal Individual Accounts with account numbers, account names, beginning balances (7/1/04), addition activity, deletion activity, and ending balances (6/30/05)
 - Note:** Addition and deletion activity should be broken down by detailed transaction types, i.e. initial deposit, dividend reinvestment, etc.
 - Note:** DOA will provide all SNAP accounts considered internal for CAFR reporting purposes in the previous fiscal year. Treasury must provide the summary of activity for all of these accounts.
- Provide a breakdown of Cash Equivalents and Investments

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Supplemental Information, Continued

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Submit the following financial and footnote disclosure information requirements of GASBS No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, by **September 29, 2005**, continued

Local Government Investment Pool (LGIP)

- GAAP basis (GASBS No. 34) financial statements, as required by paragraph 17 of GASBS No. 31, for LGIP
 - Shareholder Trial Balance listing for all LGIP accounts with account numbers, account names, and net asset balances as of 6/30/05
 - Download of Activity for LGIP Internal Individual Accounts with account numbers, account names, transaction dates, transaction descriptions, beginning balances, transaction amounts, and ending balances
- Note:** DOA will provide all LGIP accounts considered internal for CAFR reporting purposes in the previous fiscal year
- Summary of Participant Activity as of June 30, 2005
 - Accrued Interest
 - Accrued Fee Due
 - Year-end Reconciliation between CARS and Checkfree (or Recon Plus) /CARS and Bankers Trust

Submit the following for the **SNAP Individual Investment Accounts** by **September 29, 2005**:

- Breakdown of cash equivalents by type and amount
- Breakdown of investments by type and amount

Submit the following for the **Risk Management Internal Service Funds** by **September 29, 2005**:

- Attachment 10, Internal Service Fund Financial Statement Template
- Attachment 17, Internal Service Funds – Conversion to Government-wide Statement of Activities

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Supplemental Information, Continued

**Department of
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Submit the following by **September 29, 2005**:

- Agency 152, Fund 0700, project 00000 and agency 994, fund 0776, project 95601. DOA eliminates these project codes, and therefore needs to know where and how the activity has been recorded on the attachments. Report the amounts and applicable coding (function, revenue source code, GASBS No. 34 revenue classifications, etc.) reported on any attachment submissions.

Submit the following for the discrete component unit **Virginia Public School Authority (VPSA)** by **October 6, 2005**:

- GAAP basis (GASBS No. 34) Statement of Net Assets and Statement of Activities as well as all footnote information
- The Long-term Liability footnote shows the total debt for notes and bonds payable combined. Provide the separate amounts for notes payable and bonds payable
- Complete Attachment CU7 GASBS No. 20 for Proprietary Funds.

Submit the following for the **Risk Management Internal Service** and **Enterprise Funds** by **October 13, 2005**:

- Necessary information and disclosures, including the “Ten-Year Claims Development Information” schedule for the Public Entity Risk Pools, required by GASBS No. 30, *Risk Financing Omnibus*
- A copy of the 2005 Actuarial Valuation of the Casualty Self-insurance Programs and a description of the methodology used by the actuary
Note: Any risk financing or insurance related activities, including public entity risk pools that were not applicable last year, may be applicable this year and must be disclosed in the CAFR
- Complete the Internal Service Claims Payable footnote spreadsheet provided in a separate communication from the Department of Accounts

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Supplemental Information, Continued

**Department of
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Submit the following by **October 13, 2005**:

- Complete a separate Attachment 20, Schedule of Cash, Cash Equivalents, and Investment as of June 30, **“Cash Equiv. & Inv. NOT w Treas” tab and the “Foreign Currency Inv” tab (if applicable)** for the Outside Investment Managers (OIM) and the Cash Management and Investments division (CMI) investments combined and for Treasury Trust investments. (Securities lending was already provided on July 28, 2005.)
Note: DOA recommends Treasury read the instructions for Attachment 20 before completing the “Cash Equiv. & Inv. NOT w Treas” tab.
- For the Treasury Trust funds (Agency 994) and insurance collateral, continue to provide the “TRUSTCAFR” and “NONCAFR” (Higher Education, VDOT, & VPSA amounts) tabs for further detail. These tabs include a breakdown of:
 - Description, agency for which the investments are held, category, type of investment, fund / fund detail, project, reported amount, and the fair value amount
- Bank Balance Summary Report for June 30, 2005 for the General Account as well as the Treasury Trust Account. **(Certificates of deposit should not be reported as cash so it is no longer necessary to include them in the Bank Balance Summary Report.)**

Submit the following after reviewing Footnote 4, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 92-101 of the 2004 CAFR of the FY 2004 CAFR by **October 13, 2005**:

- Provide any applicable disclosures required by GASB Technical Bulletin 2003-1, Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets
- Methods and significant assumptions used to estimate the fair value of investments, if fair value is based on other than quoted market prices
- The policies for determining which investments, if any, are reported at amortized cost
- For investments in external investment pools that are not SEC-registered, a brief description of any regulatory oversight for the pool and whether the fair value of the position in the pool is the same as the value of the pool shares

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Supplemental Information, Continued

**Department of
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Submit the following after reviewing Footnote 4, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 92-101 of the 2004 CAFR of the FY 2004 CAFR by **October 13, 2005, continued**

- Any involuntary participation in an external investment pool
- If an entity cannot obtain information from a pool sponsor to allow the entity to determine the fair value of its investment in the pool, the methods used and significant assumptions made in determining that fair value and the reasons for making such an estimate
- Any income from investments associated with one fund that is assigned to another fund
- If any cash equivalents and investments in debt securities are subject to highly sensitive changes in interest rate risk, contact those listed in the **Questions** section of the directive. Some examples of these include a variable-rate investment with a multiplier, or a variable-rate investment with a coupon that varies inversely with a benchmark index. For further explanations of highly sensitive investments, refer to the GASBS No. 40 Implementation Guide, paragraphs 45 – 58.
- Treasury should provide any other type of risk to cash, cash equivalents, and investments not covered elsewhere

Submit the following **other requested information** by **October 13, 2005**:

- Provide the amount of Literary Fund loans receivable (GLA 203 and GLA 206) that will be collected after June 30, 2006

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Supplemental Information, Continued

Division of Legislative Services

*(see submission /
revision
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If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 18, 2005**:

- Provide the status of the Dr. Martin Luther King, Jr. Living History & Public Policy Center including any financial activity that took place during fiscal year ended June 30, 2005

Library of Virginia

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following information for any library books not capitalized on FAACS by **August 18, 2005**:

- Beginning balance, increases, decreases, and ending balances (using historical cost)
- Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
- CARS expenditures by function for current acquisitions. This should equal the increases in library books above.
- Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column.

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Supplemental Information, Continued

Science

Museum of Virginia

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **July 21, 2005**:

- **Science Museum of Virginia Foundation, Inc.** Attachment 3, GASBS No. 14 Checklist Modified to Reflect GASBS No. 39, only if there has been a change that might affect its classification

Submit the following by **August 4, 2005**:

- FY 2005 employer and employee VRS contributions for the Science Museum Gift Shop

Submit the following by **September 15, 2005**:

- **Science Museum of Virginia Foundation, Inc.** draft financial statements

Submit the Science Museum of Virginia Foundation, Inc. audited financial statements when available.

State Council of Higher Education in Virginia

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **September 8, 2005** for statistical purposes:

- Total number of private and state supported higher education institutions, educators, and students
-

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Supplemental Information, Continued

State Lottery
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:
Number of tickets sold (Lotto South, Megamillions, and instant games)

Supreme Court
*(see submission /
revision
requirements at
the beginning of
the Supplemental
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of criminal trials
- Number of civil trials
- Number of traffic hearings

**Virginia
College Savings
Plan**
*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **December 8, 2005** for statistical purposes:

- Number of prepaid tuition contract holders

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Supplemental Information, Continued

Virginia
Employment
Commission
(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **August 18, 2005**:

- Financial statements for the **Advantage Virginia Incentive Program Foundation** (if applicable)
- Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 8, 2005**:

- All **modified accrual** AND **full accrual** basis entries for the general fund and all special revenue funds. List full accrual entries separately from modified accrual entries.
- For the modified and full accrual entries above, provide **GASBS No. 34 revenue classifications**. For proper GASBS No. 34 government-wide revenue classification, refer to the **GASBS No. 34 Government-wide Revenue Classification Table** on DOA's website at **www.doa.virginia.gov**. Click on the "Financial Reporting" button, then click on "Financial Statement Directives."
- The Unemployment Rate for statistical purposes

Submit the following by **December 8, 2005** for statistical purposes:

- Provide the **GASBS No. 44, Economic Condition Reporting: The Statistical Section**, information requested in a separate communication from the Department of Accounts.

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Supplemental Information, Continued

Virginia Information Technologies Agency

*(see submission /
revision
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the beginning of
the Supplemental
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section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following items by **August 18, 2005**:

- For all CARS funds that have internal service AND non-internal service activity, provide GLA's and amounts for activity that was not reported on financial statement templates (for example, governmental fund portions of Fund 0270 and 0271)
 - Capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied and **exclude** all assets included on financial statement templates.
 - Operating and capital lease information requested in a separate communication from the Department of Accounts
 - Listing of all assets received from other agencies requested in a separate communication from the Department of Accounts
-

Virginia Museum of Fine Arts

*(see submission /
revision
requirements at
the beginning of
the Supplemental
Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions** section of this Directive.

Submit the following by **July 21, 2005**:

- **Virginia Museum of Fine Arts Foundation**, Attachment 3, GASBS No. 14 Checklist Modified to Reflect GASBS No. 39, only if there has been a change that might affect its classification

Submit the following by **August 4, 2005**:

- FY 2005 employer and employee VRS contributions for the **Virginia Museum Gift Shop**

Submit the following by **October 20, 2005**:

- **Virginia Museum of Fine Arts Foundation, Inc.** draft financial statements

Submit the **Virginia Museum of Fine Arts Foundation, Inc.** audited financial statements when available

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Supplemental Information, Continued

**Virginia
Rehabilitation
Center for the
Blind and
Vision
Impaired**
*(see submission /
revision
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Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following information for any library books not capitalized on FAACS by **August 18, 2005**:

- Beginning balance, increases, decreases, and ending balances (using historical cost)
- Total beginning balance, increases, decreases, and ending balances for accumulated depreciation
- CARS expenditures by function for current acquisitions. This should equal the increases in library books above
- Depreciation expense by function. Total depreciation expense should equal the increases in the accumulated depreciation column

**Virginia
Retirement
System**
*(see submission /
revision
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Information
section)*

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **August 16, 2005**:

- For each fiscal year 1989 through 2005, submit the following for VRS, SPORS, JRS, and VALORS:
 - Employer's actual contribution to the plan
 - Actuarially determined required contribution
 - Plan's investment earning assumption rate (discount rate)
 - Amortization factor used by the actuary to amortize contribution deficiencies or excess contributions (experience losses and gains)

Note: The plan's investment earning assumption rate and amortization factor should be furnished for each year beginning with the first year for which there is a difference between the employer's actual contribution and actuarially determined required contribution.
- For FY 2005, submit the following **by employer** for VRS, SPORS, JRS, and VALORS:
 - Creditable compensation
 - Employer contribution rate
 - Actual contributions

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Supplemental Information, Continued

Virginia Retirement System

(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 18, 2005**:

- GAAP basis (GASBS No. 34) draft financial statements
- Footnote data and required supplementary information to meet the reporting requirements of GASBS No. 25 and GASBS No. 27 for each retirement system: Virginia Retirement System (VRS), State Police Officers' Retirement System (SPORS), Judicial Retirement System (JRS), and Virginia Law Officers' Retirement System (VALORS)
- Footnote data to meet the reporting requirements of GASBS No. 28 for Securities Lending Transactions
- Any applicable disclosures required by GASB Technical Bulletin 2003-1, Disclosure Requirements for Derivatives Not Presented at Fair Value on the Statement of Net Assets
- Accounts Payable detail to complete Footnote 17, ACCOUNTS PAYABLE, page 122 of the 2004 CAFR
- Amount of Accounts Receivable to be collected greater than one year to complete Footnote 5, RECEIVABLES, page 101 of the 2004 CAFR

- For the **Commonwealth Health Research Board**:
 - Attachment 20, Schedule of Cash, Cash Equivalents, and Investment as of June 30
 - VRS prepared investment summary report, **including the amount of restricted net assets that are expendable / non-expendable**, for July 1, 2004 through June 30, 2005
 - Mellon Statement of Net Assets at June 30, 2005
 - Mellon Statement of Changes in Net Assets for July 1, 2004 through June 30, 2005

- For the **Political Appointees Optional Retirement Plan**:
 - Summary of plan activity for July 1, 2004 through June 30, 2005
 - Schedule of plan investments by investment type at June 30, 2005

- For the **Firefighters' and Rescue Squad Workers' Service Award Fund**:
 - Summary of plan activity for July 1, 2004 through June 30, 2005 (including CARS activity for fund 0736)
 - Schedule of plan investments by investment type at June 30, 2005 (including CARS activity for fund 0736)

- For the **School Board Optional Retirement Plan**:
 - Summary of plan activity for July 1, 2004 through June 30, 2005
 - Schedule of plan investments by investment type at June 30, 2005

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Supplemental Information, Continued

Virginia Retirement System

(continued)
(see submission / revision requirements at the beginning of the Supplemental Information section)

Submit the following by **August 18, 2005, continued**

- 2005 revisions for the following **CAFR footnotes**:
 - Footnote 4, CASH, CASH EQUIVALENTS, AND INVESTMENTS, pages 92-101 of the 2004 CAFR, including Derivative Financial Instruments information
 - Footnote 12, OTHER EMPLOYMENT BENEFITS, Group Life Insurance, Retiree Health Insurance Credit, Virginia Sickness and Disability Program, and Volunteer Firefighters' and Rescue Squad Workers' Fund sections, pages 115-116 of the 2004 CAFR
 - Footnote 13, DEFERRED COMPENSATION PLANS, pages 116-117, of the 2004 CAFR to include the Deferred Compensation Plan's net assets valued at year-end using valuation standards for certain investments as provided by GASBS No. 31 and fair value for all other investments as provided by GASBS No. 32
- Ensure information requested in Attachment 20, Cash, Cash Equivalents, and Investments as of June 30, is presented in the VRS Financial Statement Cash, Cash Equivalents, and Investments footnote. If it is not, provide the additional information needed as requested in Attachment 20.

Submit the final audited financial report when available

Woodrow Wilson Rehabilitation Center

(see submission / revision requirements at the beginning of the Supplemental Information section)

If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the **Questions section of this Directive.**

Submit the following by **August 18, 2005**:

- Submit the capital asset information requested in a separate communication from the Department of Accounts. Ensure the capitalization limits specified on the spreadsheet are appropriately applied.

Submit the following by **September 22, 2005**:

- DOA will eliminate fund 0200, project 13941 and needs to know where and how the activity has been recorded on the attachments. Provide the amounts and applicable coding (function, revenue source code, GASBS No. 34 revenue classifications, etc.) reported on any attachment submissions.

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Supplemental Information, Continued

**Workers'
Compensation
Commission**
*(see submission /
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Information
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If the information requested in this supplemental section is also provided on an attachment, contact the individuals listed in the [Questions](#) section of this Directive.

Submit the following by **September 1, 2005**:

- For the FY 2005 **Uninsured Employers Fund**, provide the liability breakdown between the compensation portion and the medical portion, including an estimate of how much is due within one year and how much is due in greater than one year
 - For the FY 2005 **Uninsured Employers Fund**, provide the actuarial report that supports the liability
-

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